

**2005 Tax on Accumulation Distribution of Trusts****5870A****Attach to beneficiary's tax return.**

Name(s) as shown on your return

**0010**

Social security number

**0020**

Name of trust

**0030**

FEIN

**0080**

Address of trust (number and street, including suite number, PO Box, City, State, and ZIP Code)

**0040****0050****0060****0070**

PMB no.

**0045**

Beneficiary's date of birth

**0090**

Month

Day

Year

Enter number of trusts from which you received accumulation distributions in this tax year . . . .

**0100****Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.****Section A — Average Income and Determination of Computation Years**

- 1 Amount of current distribution that is considered distributed in earlier years from Schedule J (541), line 30, column (a) . . .
- 2 Distributions of income accumulated before you were born or reached age 21 . . . . .
- 3 Subtract line 2 from line 1 . . . . .
- 4 Taxes imposed on the trust on amounts from line 3 from Schedule J (541), line 30, column (b) . . . . .
- 5 Total. Add line 3 and line 4 . . . . .
- 6 Tax-exempt interest included on line 5 from Schedule J (541), line 30, column (c) . . . . .
- 7 Taxable part of line 5. Subtract line 6 from line 5 . . . . .
- 8 Number of trust's earlier years in which amounts on line 7 are considered distributed . . . . .
- 9 Average annual amount considered distributed. Divide line 3 by line 8 . . . . .
- 10 Multiply line 9 by 25% (.25) . . . . .
- 11 Number of trust's earlier tax years to be taken into account. See instructions . . . . .
- 12 Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below . . . . .
- 13 Enter your taxable income before this distribution for the five immediately preceding years:

1	<b>0110</b>	
2	<b>0120</b>	
3	<b>0130</b>	
4	<b>0140</b>	
5	<b>0150</b>	
6	<b>0160</b>	
7	<b>0170</b>	
8	<b>0180</b>	
9	<b>0190</b>	
10	<b>0200</b>	
11	<b>0210</b>	
12	<b>0220</b>	

	2004	2003	2002	2001	2000
13	<b>0230</b>	<b>0240</b>	<b>0250</b>	<b>0260</b>	<b>0270</b>

**Section B — Tax Attributable to the Accumulation Distribution**

	(a) Year <b>0280</b>	(b) Year <b>0300</b>	(c) Year <b>0320</b>
14 Enter the amounts and the years from line 13, eliminating the highest and lowest taxable income years . . . . .	<b>0290</b>	<b>0310</b>	<b>0330</b>
15 Enter amount from line 12 in each column . . . . .	<b>0340</b>	<b>0350</b>	<b>0360</b>
16 Recomputed taxable income. Add line 14 and line 15 . . . . .	<b>0370</b>	<b>0380</b>	<b>0390</b>
17 Tax on amounts on line 16 . . . . .	<b>0400</b>	<b>0410</b>	<b>0420</b>
18 Tax before credits on line 14 income . . . . .	<b>0430</b>	<b>0440</b>	<b>0450</b>
19 Additional tax before credits. Subtract line 18 from line 17 . . . . .	<b>0460</b>	<b>0470</b>	<b>0480</b>
20 Tax credit adjustment. Attach schedule <b>@0490</b> . . . . .	<b>0500</b>	<b>0510</b>	<b>0520</b>
21 See instructions . . . . .	<b>0530</b>	<b>0540</b>	<b>0550</b>
22 Alternative minimum tax adjustments . . . . .	<b>0560</b>	<b>0570</b>	<b>0580</b>
23 Combine line 21 and line 22 . . . . .	<b>0590</b>	<b>0600</b>	<b>0610</b>
24 Add column (a), column (b), and column (c) of line 23 . . . . .			<b>0620</b>
25 Divide the amount on line 24 by 3 . . . . .			<b>0630</b>
26 Multiply the amount on line 25 by the number of years on line 11 . . . . .			<b>0640</b>
27 Enter the amount from line 4 . . . . .			<b>0650</b>
28 Partial tax attributable to the accumulation distribution. Subtract line 27 from line 26. If zero or less, enter -0-. See instructions . . . . .			<b>0660</b>

**Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):**

- If the income was accumulated over a period of five years or more, complete Section A.
- If the income was accumulated over a period of less than 5 years, complete Section B.

**Section A — See instructions.**

1	Income accumulated over five years or more .....	1	<b>0710</b>
2	Divide line 1 by 6. Enter here and on Schedule CA (540 or 540NR), line 21f, column C .....	2	<b>0720</b>

  

		(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) 2000
3	Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)	<b>0730</b>	<b>0740</b>	<b>0750</b>	<b>0760</b>	<b>0770</b>
4	Enter your taxable income before this distribution for the five immediately preceding years .....	<b>0780</b>	<b>0790</b>	<b>0800</b>	<b>0810</b>	<b>0820</b>
5	Enter the amount from line 2 in column (a) through column (e) .....	<b>0830</b>	<b>0840</b>	<b>0850</b>	<b>0860</b>	<b>0870</b>
6	Recomputed taxable income. Add line 4 and line 5 .....	<b>0880</b>	<b>0890</b>	<b>0900</b>	<b>0910</b>	<b>0920</b>
7	Tax on amounts on line 6 .....	<b>0930</b>	<b>0940</b>	<b>0950</b>	<b>0960</b>	<b>0970</b>
8	Tax before credits on line 4 income .....	<b>0980</b>	<b>0990</b>	<b>1000</b>	<b>1010</b>	<b>1020</b>
9	Additional tax before credits. Subtract line 8 from line 7 .....	<b>1030</b>	<b>1040</b>	<b>1050</b>	<b>1060</b>	<b>1070</b>
10	Tax credit adjustment. Attach schedule <b>@1080</b> .....	<b>1090</b>	<b>1100</b>	<b>1110</b>	<b>1120</b>	<b>1130</b>
11	Subtract line 10 from line 9. See instructions .....	<b>1140</b>	<b>1150</b>	<b>1160</b>	<b>1170</b>	<b>1180</b>
12	Alternative minimum tax adjustments .....	<b>1190</b>	<b>1200</b>	<b>1210</b>	<b>1220</b>	<b>1230</b>
13	Add line 11 and line 12 .....	<b>1240</b>	<b>1250</b>	<b>1260</b>	<b>1270</b>	<b>1280</b>
14	Add line 13, column (a) through column (e) for all years that you entered "Yes" on line 3. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions .....	<b>1290</b>				

**Section B — See instructions.**

1	Income accumulated less than 5 years .....	1	<b>1300</b>
2	Averaging factor:		
a	Enter the number of years the trust accumulated the amount on line 1 .....	2a	<b>1310</b>
b	Distribution year .....	2b	<b>1</b>
3	Add line 2a and line 2b .....	3	<b>1320</b>
4	Divide line 1 by line 3. Enter here and on Schedule CA (540 or 540NR), line 21f, column C .....	4	<b>1330</b>

  

		(a) 2004	(b) 2003	(c) 2002	(d) 2001
5	Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)	<b>1340</b>	<b>1350</b>	<b>1360</b>	<b>1370</b>
6	Enter your taxable income before this distribution for the number of preceding years entered on line 2a. See instructions .....	<b>1380</b>	<b>1390</b>	<b>1400</b>	<b>1410</b>
7	Enter the amount from line 4 in column (a) through column (d) .....	<b>1420</b>	<b>1430</b>	<b>1440</b>	<b>1450</b>
8	Recomputed taxable income. Add line 6 and line 7 .....	<b>1460</b>	<b>1470</b>	<b>1480</b>	<b>1490</b>
9	Tax on amounts on line 8 .....	<b>1500</b>	<b>1510</b>	<b>1520</b>	<b>1530</b>
10	Tax before credits on line 6 income .....	<b>1540</b>	<b>1550</b>	<b>1560</b>	<b>1570</b>
11	Additional tax before credits. Subtract line 10 from line 9 .....	<b>1580</b>	<b>1590</b>	<b>1600</b>	<b>1610</b>
12	Tax credit adjustment. Attach schedule <b>@1620</b> .....	<b>1630</b>	<b>1640</b>	<b>1650</b>	<b>1660</b>
13	Subtract line 12 from line 11. See instructions .....	<b>1670</b>	<b>1680</b>	<b>1690</b>	<b>1700</b>
14	Alternative minimum tax adjustments .....	<b>1710</b>	<b>1720</b>	<b>1730</b>	<b>1740</b>
15	Add line 13 and line 14 .....	<b>1750</b>	<b>1760</b>	<b>1770</b>	<b>1780</b>
16	Add line 15, column (a) through column (d) for all years that you entered "Yes" on line 5. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions .....	<b>1790</b>			